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April 26, 2016

ATTENTION: Barry Wood - DLGF
RE: Miami County 2016 Ratio Study

Dear Barry,

I am happy to submit the Miami County 2016 Ratio Study. This letter is to assist with the review of our submitted Ratio Study and supporting data.

The Miami County 2016 Ratio Study is established according to the 2016 Ratio Study Guidance memorandum as well as the guidelines within the 2007 IAAO Standard on Ratio Studies. Sales used in this Ratio Study were determined by analyzing valid sales occurring from January 1, 2015, through December 31, 2015. This Study has been submitted as an MS Excel spreadsheet using the required Ratio Study Format with additional tabs for Summary, Formatted, Multi-Parcel Sales, and Sales Disclosure Validity Changes. I will be sending you a spreadsheet that includes our Workbook as well.

Residential and Agricultural Homesites

Homogeneous groupings for improved residential have been identified and all appropriate analysis is included.

There are insufficient valid sales in the property class of Residential Vacant to analyze.

Commercial and Industrial

There are insufficient valid improved or vacant sales in the property classes of Commercial and Industrial to analyze. Even searching for and attempting to use valid sales from years past did not provide for sufficient relevant sales to deem an appropriate study.

Cyclical Reassessment

Phase 2 of the Cyclical Reassessment process was completed in Miami County for the parcels in Peru City (State Tax ID# 016) for applicable year

Please feel free to call or email me if you have any questions or require additional information.

Sara Lea McAuliffe
Miami County Assessor

Real Property Percentage Change

ALLEN TWP – Industrial Imp
New building on one parcel

ALLEN TWP – MACY - Industrial Land
Land use changes

CLAY TWP – Commercial Imp
Changed one building to 100% complete

JEFFERSON TWP – Utility
Auditor deleted the parcel

PERRY TWP – Res Land & IMP
Splits and lots on new dwellings and out building

PERU CITY – Under Cyclical Reassessment

WASHINGTON TWP – Commercial Land & IMP
Use change and new building